

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

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Note

1. This chapter does not cover:
 - (a) Sugar confectionery containing cocoa (heading 1806);
 - (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 2940; or
 - (c) Medicaments or other products of chapter 30.

Subheading Note

1. For the purposes of subheadings 1701.11 and 1701.12, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5 degrees.

Additional U.S. Notes

1. The term "degree" as used in the "Rates of Duty" columns of this chapter means International Sugar Degree as determined by polarimetric test performed in accordance with procedures recognized by the International Commission for Uniform Methods of Sugar Analysis (ICUMSA).
2. For the purposes of this schedule, the term "articles containing over 65 percent by dry weight of sugar described in additional U.S. note 2 to chapter 17" means articles containing over 65 percent by dry weight of sugars derived from sugar cane or sugar beets, whether or not mixed with other ingredients, capable of being further processed or mixed with similar or other ingredients, and not prepared for marketing to the ultimate consumer in the identical form and package in which imported.
3. For the purposes of this schedule, the term "articles containing over 10 percent by dry weight of sugar described in additional U.S. note 3 to chapter 17" means articles containing over 10 percent by dry weight of sugars derived from sugar cane or sugar beets, whether or not mixed with other ingredients, except (a) articles not principally of crystalline structure or not in dry amorphous form, the foregoing that are prepared for marketing to the ultimate consumer in the identical form and package in which imported; (b) blended syrups containing sugars derived from sugar cane or sugar beets, capable of being further processed or mixed with similar or other ingredients, and not prepared for marketing to the ultimate consumer in the identical form and package in which imported; (c) articles containing over 65 percent by dry weight of sugars derived from sugar cane or sugar beets, whether or not mixed with other ingredients, capable of being further processed or mixed with similar or other ingredients, and not prepared for marketing to the ultimate consumer in the identical form and package in which imported; or (d) cake decorations and similar products to be used in the same condition as imported without any further processing other than the direct application to individual pastries or confections, finely ground or masticated coconut meat or juice thereof mixed with those sugars, and sauces and preparations therefor.
4. For the purposes of this schedule, the term "blended syrups described in additional U.S. note 4 to chapter 17" means blended syrups containing sugars derived from sugar cane or sugar beets, capable of being further processed or mixed with similar or other ingredients, and not prepared for marketing to the ultimate consumer in the identical form and package in which imported.
5. (a)(i) The aggregate quantity of raw cane sugar entered, or withdrawn from warehouse for consumption, under subheading 1701.11.10, during any fiscal year, shall not exceed in the aggregate an amount (expressed in terms of raw value), not less than 1,117,195 metric tons, as shall be established by the Secretary of Agriculture (hereinafter referred to as "the Secretary"), and the aggregate quantity of sugars, syrups and molasses entered, or withdrawn from warehouse for consumption, under subheadings 1701.12.10, 1701.91.10, 1701.99.10, 1702.90.10 and 2106.90.44, during any fiscal year, shall not exceed in the aggregate an amount (expressed in terms of raw value), not less than 22,000 metric tons, as shall be established by the Secretary. With either the aggregate quantity for raw cane sugar or the aggregate quantity for sugars, syrups and molasses other than raw cane sugar, the Secretary may reserve a quota quantity for the importation of specialty sugars as defined by the United States Trade Representative.
 - (ii) Whenever the Secretary believes that domestic supplies of sugars may be inadequate to meet domestic demand at reasonable prices, the Secretary may modify any quantitative limitations which have previously been established under this note but may not reduce the total amounts below the amounts provided for in subdivision (i) hereof.
 - (iii) The Secretary shall inform the Secretary of the Treasury of any determination made under this note. Notice of such determinations shall be published in the Federal Register.
 - (iv) Sugar entering the United States during a quota period established under this note may be charged to the previous or subsequent quota period with the written approval of the Secretary.

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- (b)(i) The quota amounts established under subdivision (a) may be allocated among supplying countries and areas by the United States Trade Representative.
 - (ii) The United States Trade Representative, after consultation with the Secretaries of State and Agriculture, may modify, suspend (for all or part of the quota amount), or reinstate the allocations provided for in this subdivision (including the addition or deletion of any country or area) if he finds that such action is appropriate to carry out the rights or obligations of the United States under any international agreement to which the United States is a party or is appropriate to promote the economic interests of the United States.
 - (iii) The United States Trade Representative shall inform the Secretary of the Treasury of any such action and shall publish notice thereof in the Federal Register. Such action shall not become effective until the day following the date of publication of such notice in the Federal Register or such later date as may be specified by the United States Trade Representative.
 - (iv) The United States Trade Representative may promulgate regulations appropriate to provide for the allocations authorized pursuant to this note. Such regulations may, among other things, provide for the issuance of certificates of eligibility to accompany any sugars, syrups or molasses (including any specialty sugars) imported from any country or area for which an allocation has been provided and for such minimum quota amounts as may be appropriate to provide reasonable access to the U.S. market for articles the product of those countries or areas having small allocations.
- (c) For purposes of this note, the term raw value means the equivalent of such articles in terms of ordinary commercial raw sugar testing 96 degrees by the polariscope as determined in accordance with regulations or instructions issued by the Secretary of the Treasury. Such regulations or instructions may, among other things, provide: (i) for the entry of such articles pending a final determination of polarity; and (ii) that positive or negative adjustments for differences in preliminary and final raw values be made in the same or succeeding quota periods. The principal grades and types of sugar shall be translated into terms of raw value in the following manner--
- (A) For articles described in subheadings 1701.11.05, 1701.11.10, 1701.11.20, 1701.11.50, 1701.12.05, 1701.12.10, 1701.12.50, 1701.91.05, 1701.91.10, 1701.91.30, 1701.99.05, 1701.99.10, 1701.99.50, 2106.90.42, 2106.90.44 and 2106.90.46 by multiplying the number of kilograms thereof by the greater of 0.93, or 1.07 less 0.0175 for each degree of polarization under 100 degrees (and fractions of a degree in proportion).
 - (B) For articles described in subheadings 1702.90.05, 1702.90.10 and 1702.90.20, by multiplying the number of kilograms of the total sugars thereof (the sum of the sucrose and reducing or invert sugars) by 1.07.
 - (C) The Secretary of the Treasury shall establish methods for translating sugar into terms of raw value for any special grade or type of sugar, syrup, or molasses for which he/she determines that the raw value cannot be measured adequately under the above provisions.
6. Raw cane sugar classifiable in subheading 1701.11.20 shall be entered only to be used for the production (other than by distillation) of polyhydric alcohols, except polyhydric alcohols for use as a substitute for sugar in human food consumption, or to be refined and reexported in refined form or in sugar-containing products, or to be substituted for domestically produced raw cane sugar that has been or will be exported. The Secretary of Agriculture may issue licenses for such entries and may promulgate such regulations (including any terms, conditions, certifications, bonds, civil penalties, or other limitations) as are appropriate to ensure that sugar entered under subheading 1701.11.20 is used only for such purposes.
7. The aggregate quantity of articles containing over 65 percent by dry weight of sugars described in additional U.S. note 2 to chapter 17, entered under subheadings 1701.91.44, 1702.90.64, 1704.90.64, 1806.10.24, 1806.10.45, 1806.20.71, 1806.90.45, 1901.20.20, 1901.20.55, 1901.90.52, 2101.12.44, 2101.20.44, 2106.90.74 and 2106.90.92 during the 12-month period from October 1 in any year to the following September 30, inclusive, shall be none and no such articles shall be classifiable therein.

8. The aggregate quantity of articles containing over 10 percent by dry weight of sugars described in additional U.S. note 3 to chapter 17, entered under subheadings 1701.91.54, 1704.90.74, 1806.20.75, 1806.20.95, 1806.90.55, 1901.90.56, 2101.12.54, 2101.20.54, 2106.90.78 and 2106.90.95 during the 12-month period from October 1 in any year to the following September 30, inclusive, shall not exceed 64,709 metric tons (articles the product of Mexico shall not be permitted or included under this quantitative limitation and no such articles shall be classifiable therein).
9. The aggregate quantity of blended syrups described in additional U.S. note 4 to chapter 17, the foregoing goods entered under subheadings 1702.20.24, 1702.30.24, 1702.40.24, 1702.60.24, 1702.90.54, 1806.20.91, 1806.90.35, 2101.12.34, 2101.20.34, 2106.90.68 and 2106.90.89 during the 12-month period from October 1 in any year to the following September 30, inclusive, shall be none and no such articles shall be classifiable therein.
10. Heading 1703 does not include products derived from sugar cane or sugar beet and containing soluble non-sugar solids (excluding any foreign substance that may have been added or developed in the product) equal to 6 percent or less by weight of the total soluble solids.
11. For the purposes of subheading 1704.90.25, "cough drops" must contain a minimum of 5 mg per dose of menthol, of eucalyptol, or of a combination of menthol and eucalyptol.

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Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
1701	Cane or beet sugar and chemically pure sucrose, in solid form:			
1701.11	Raw sugar not containing added flavoring or coloring matter:			
1701.11.05	Cane sugar: Described in legal note GP-9 to the tariff schedule and entered pursuant to its provisions	1.4606¢/kg less 0.020668¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 0.943854¢/kg	Free (CA,E*,IL, J,MX)	4.3817¢/kg less 0.0622005 ¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 2.831562¢ /kg
1701.11.10	Described in additional U.S. note 5 to this chapter and entered pursuant to its provisions	1.4606¢/kg less 0.020668¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 0.943854¢/kg	Free (CA,E*,IL, J,MX)	4.3817¢/kg less 0.0622005 ¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 2.831562¢ /kg

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Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
1701 (con.)	Cane or beet sugar and chemically pure sucrose, in solid form (con.):			
	Raw sugar not containing added flavoring or coloring matter (con.):			
1701.11 (con.)	Cane sugar (con.):			
1701.11.20	Other sugar to be used for the production (other than by distillation) of polyhydric alcohols, except polyhydric alcohols for use as a substitute for sugar in human food consumption, or to be refined and re-exported in refined form or in sugar-containing products, or to be substituted for domestically produced raw cane sugar that has been or will be exported	1.4606¢/kg less 0.020668¢/kg per degree under 100 degrees (and fractions of a degree in proportion) but not less than 0.943854¢/kg	Free (CA,E*,IL, J,MX)	4.38170¢/kg less 0.0622005 ¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 2.831562¢/kg
1701.11.50	Other	33.87¢/kg	32.713¢/kg less 0.463¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 21.141¢/kg (MX)	39.85¢/kg

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Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
1701 (con.)	Cane or beet sugar and chemically pure sucrose, in solid form (con.):			
	Raw sugar not containing added flavoring or coloring matter (con.):			
1701.12	Beet sugar:			
1701.12.05	Described in legal note GP-9 to the tariff schedule and entered pursuant to its provisions	3.6606¢/kg less 0.020668¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 3.143854¢/kg	Free (CA,E*,IL, J,MX)	6.58170¢/kg less 0.0622005 ¢/kg for each degree under 100 degrees (and fractions of a degree in proportion but not less than 5.031562¢/kg
1701.12.10	Described in additional U.S. note 5 to this chapter and entered pursuant to its provisions	3.6606¢/kg less 0.020668¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 3.1413854¢/kg	Free (CA,E*,IL, J,MX)	6.58170¢/kg less 0.0622005 ¢/kg for each degree under 100 degrees (and fractions of a degree in proportion but not less than 5.031562¢/kg
1701.12.50	Other	35.74¢/kg	32.713¢/kg less 0.463¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 21.141¢/kg (MX)	42.05¢/kg

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Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
1701 (con.)	Cane or beet sugar and chemically pure sucrose, in solid form (con.):			
1701.91	Other:			
	Containing added flavoring or coloring matter:			
	Containing added coloring but not containing added flavoring matter:			
1701.91.05	Described in legal note GP-9 to the tariff schedule and entered pursuant to its provisions	3.6606¢/kg less 0.020668¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 3.143854¢/kg	Free (CA,E*,IL, J,MX)	6.58170¢/kg less 0.0622005¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 5.031562¢/kg
1701.91.10	Described in additional U.S. note 5 to this chapter and entered pursuant to its provisions	3.6606¢/kg less 0.020668¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 3.143854¢/kg	Free (CA,E*,IL, J,MX)	6.58170¢/kg less 0.0622005¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 5.031562¢/kg
1701.91.30	Other	35.74¢/kg	32.713¢/kg less 0.463¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 21.141¢/kg (MX)	42.05¢/kg

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Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
1701 (con.)	Cane or beet sugar and chemically pure sucrose, in solid form (con.):			
	Other (con.):			
1701.91 (con.)	Containing added flavoring or coloring matter (con.):			
	Containing added flavoring matter whether or not containing added coloring:			
	Articles containing over 65 percent by dry weight of sugar described in additional U.S. note 2 to chapter 17:			
1701.91.42	Described in legal note GP-9 to the tariff schedule and entered pursuant to its provisions	6%	Free (CA,E,IL, J,MX)	20%
1701.91.44	Described in additional U.S. note 7 to this chapter and entered pursuant to its provisions	6%		20%
1701.91.48	Other	33.9¢/kg + 5.1%	See 9906.17.03-9906.17.05 (MX)	39.9¢/kg + 6%
	Articles containing over 10 percent by dry weight of sugar described in additional U.S. note 3 to chapter 17:			
1701.91.52	Described in legal note GP-9 to the tariff schedule and entered pursuant to its provisions	6%	Free (CA,E,IL,J, MX)	20%
1701.91.54	Described in additional U.S. note 8 to this chapter and entered pursuant to its provisions	6%	Free (CA,E,IL,J)	20%
1701.91.58	Other	33.9¢/kg + 5.1%	See 9906.17.39-9906.17.41 (MX)	39.9¢/kg + 6%
1701.91.80	Other	5.1%	Free (CA,E,IL,J, MX)	20%

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Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
1701 (con.)	Cane or beet sugar and chemically pure sucrose, in solid form (con.):			
1701.99	Other (con.):			
1701.99.05	Other: Described in legal note GP-9 to the tariff schedule and entered pursuant to its provisions	3.6606¢/kg less 0.020668¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 3.143854¢/kg	Free (CA,E*,IL, J,MX)	6.58170¢/kg less 0.0622005¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 5.031562¢/kg
1701.99.10	Described in additional U.S. note 5 to this chapter and entered pursuant to its provisions	3.6606¢/kg less 0.020668¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 3.143854¢/kg	Free (CA,E*,IL, J,MX)	6.58170¢/kg less 0.0622005¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 5.031562¢/kg
1701.99.50	Other	35.74¢/kg	32.713¢/kg less 0.463¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 21.141¢/kg (MX)	42.05¢/kg

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Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavoring or coloring matter; artificial honey, whether or not mixed with natural honey; caramel:			
	Lactose and lactose syrup:			
1702.11.00	Containing by weight 99 percent or more lactose, expressed as anhydrous lactose, calculated on the dry matter	6.4%	Free (CA,E,IL, J,MX)	50%
1702.19.00	Other	6.4%	Free (CA,E,IL, J,MX)	50%
1702.20	Maple sugar and maple syrup:			
	Blended syrups described in additional U.S. note 4 to chapter 17:			
1702.20.22	Described in legal note 15 to the tariff schedule and entered pursuant to its provisions	6%	Free (CA,E,IL,J, MX)	20%
1702.20.24	Described in additional U.S. note 9 to this chapter and entered pursuant to its provisions	6%		20%
1702.20.28	Other	16.9¢/kg of total sugars + 5.1%	See 9906.17.07-9906.17.10 (MX)	19.9¢/kg of total sugars + 6%
1702.20.40	Other	Free		9¢/kg
1702.30	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 percent by weight of fructose:			
	Blended syrups described in additional U.S. note 4 to chapter 17:			
1702.30.22	Described in note GP-9 to the tariff schedule and entered pursuant to its provisions	6%	Free (CA,E,IL,J, MX)	20%
1702.30.24	Described in additional U.S. note 9 to this chapter and entered pursuant to its provisions	6%		20%
1702.30.28	Other	16.9¢/kg of total sugars + 5.1%	See 9906.17.07-9906.17.10 (MX)	19.9¢/kg of total sugars + 6%
1702.30.40	Other	2.2¢/kg	Free (CA,E,IL,J, MX)	4.4¢/kg

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Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
1702 (con.)	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavoring or coloring matter; artificial honey, whether or not mixed with natural honey; caramel (con.):			
1702.40	Glucose and glucose syrup, containing in the dry state at least 20 percent but less than 50 percent by weight of fructose:			
	Blended syrups described in additional U.S. note 4 to chapter 17:			
1702.40.22	Described in legal note GP-9 to the tariff schedule and entered pursuant to its provisions	6%	Free (CA,E,IL,J, MX)	20%
1702.40.24	Described in additional U.S. note 9 to this chapter and entered pursuant to its provisions	6%		20%
1702.40.28	Other	33.9¢/kg of total sugars + 5.1%	See 9906.17.12-9906.17.15 (MX)	39.9¢/kg of total sugars + 6%
1702.40.40	Other	5.1%	Free (CA,E,IL,J, MX)	20%
1702.50.00	Chemically pure fructose	9.6%	Free (CA,E,IL,J) 7.5% (MX)	50%
1702.60	Other fructose and fructose syrup, containing in the dry state more than 50 percent by weight of fructose:			
	Blended syrups described in additional U.S. note 4 to chapter 17:			
1702.60.22	Described in legal note GP-9 to the tariff schedule and entered pursuant to its provisions	6%	Free (CA,E,IL, J,MX)	20%
1702.60.24	Described in additional U.S. note 9 to this chapter and entered pursuant to its provisions	6%		20%
1702.60.28	Other	33.9¢/kg of total sugars + 5.1%	See 9906.17.12-9906.17.15 (MX)	39.9¢/kg of total sugars + 6%
1702.60.40	Other	5.1%	Free (CA,E,IL,J, MX)	20%

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Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
1702 (con.)	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavoring or coloring matter; artificial honey, whether or not mixed with natural honey; caramel (con.):			
1702.90	Other, including invert sugar:			
	Derived from sugar cane or sugar beets:			
	Containing soluble non-sugar solids (excluding any foreign substances that may have been added or developed in the product) equal to 6 percent or less by weight of the total soluble solids:			
1702.90.05	Described in legal note GP-9 to the tariff schedule and entered pursuant to its provisions	3.6606¢/kg of total sugars	Free (CA,E*,IL, J,MX)	6.58170¢/kg of total sugars
1702.90.10	Described in additional U.S. note 5 to this chapter and entered pursuant to its provisions	3.6606¢/kg of total sugars	Free (CA,E*,IL, J,MX)	6.58170¢/kg of total sugars
1702.90.20	Other	35.74¢/kg	32.713¢/kg (MX)	42.05¢/kg
	Other:			
1702.90.35	Invert molasses	0.35¢/liter	Free (CA,E,IL, J,MX)	1.8¢/liter
1702.90.40	Other	0.35¢/liter	Free (CA,E,IL, J,MX)	1.8¢/liter
	Other:			
1702.90.52	Described in legal note GP-9 to the tariff schedule and entered pursuant to its provisions	6%	Free (CA,E,IL,J, MX)	20%
	Other:			
	Blended syrups described in additional U.S. note 4 to chapter 17:			
1702.90.54	Described in additional U.S. note 9 to this chapter and entered pursuant to its provisions	6%		20%
1702.90.58	Other	33.9¢/kg of total sugars + 5.1%	See 9906.17.21-9906.17.24 (MX)	39.9¢/kg of total sugars + 6%
	Articles containing over 65 percent by dry weight of sugar described in additional U.S. note 2 to chapter 17:			
1702.90.64	Described in additional U.S. note 7 to this chapter and entered pursuant to its provisions	6%		20%
1702.90.68	Other	33.9¢/kg + 5.1%	See 9906.17.18-9906.17.20 (MX)	39.9¢/kg + 6%
1702.90.90	Other	5.1%	Free (CA,E,IL,J, MX)	20%

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Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
1703	Molasses resulting from the extraction or refining of sugar:			
1703.10	Cane molasses:			
1703.10.30	Imported for (a) the commercial extraction of sugar or (b) human consumption	0.35¢/liter	Free (CA,E,IL, J,MX)	1.8¢/liter
1703.10.50	Other	0.01¢/kg of total sugars	Free (CA,E,IL,J, MX)	0.07¢/kg of total sugars
1703.90	Other:			
1703.90.30	Imported for (a) the commercial extraction of sugar or (b) human consumption	0.35¢/liter	Free (CA,E,IL,J, MX)	1.8¢/liter
1703.90.50	Other	0.01¢/kg of total sugars	Free (CA,E,IL,J, MX)	0.07¢/kg of total sugars
1704	Sugar confectionery (including white chocolate), not containing cocoa:			
1704.10.00	Chewing gum, whether or not sugar-coated	4%	Free (CA,E,IL,J, MX)	20%
1704.90	Other:			
1704.90.10	Confections or sweetmeats ready for consumption: Candied nuts	4.5%	Free (CA,E,IL, J,MX)	40%
1704.90.25	Other: Cough drops	Free		30%
1704.90.35	Other	5.6%	Free (CA,E,IL,J, MX)	40%
1704.90.52	Other: Described in legal note GP-9 to the tariff schedule and entered pursuant to its provisions	12.2%	Free (CA,E,IL, J,MX)	12.2%
1704.90.54	Other: Dairy products described in additional U.S. note 1 to chapter 4: Described in additional U.S. note 10 to chapter 4 and entered pursuant to its provisions	12.2%	Free (CA,E,IL, J)	12.2%
1704.90.58	Other	40¢/kg + 10.4%	See 9906.17.25-9906.17.27 (MX)	47.4¢/kg + 12.2%
1704.90.64	Other: Articles containing over 65 percent by dry weight of sugar described in additional U.S. note 2 to chapter 17: Described in additional U.S. note 7 to this chapter and entered pursuant to its provisions	12.2%		12.2%
1704.90.68	Other	40¢/kg + 10.4%	See 9906.17.32-9906.17.34 (MX)	47.4¢/kg + 12.2%
1704.90.74	Articles containing over 10 percent by dry weight of sugar described in additional U.S. note 3 to chapter 17: Described in additional U.S. note 8 to this chapter and entered pursuant to its provisions	12.2%	Free (CA,E,IL, J)	12.2%
1704.90.78	Other	40¢/kg + 10.4%	See 9906.17.35-9906.17.37 (MX)	47.4¢/kg + 12.2%
1704.90.90	Other	10.1%	Free (CA,E,IL, J) See 9906.17.42-9906.17.43 (MX)	12.2%

Tariff Simplification (Inv. 332-388)

Concordance and Change Record

(Changes Indicated with Bold Type)

Chapter 17

Chapter Note Changes:

Add:

Delete:

Modified:

1999 Tariff Line(s):	Proposed Tariff Line(s):	2004 Col. 1 Duty Rate:	Proposed Duty Rate:
1701.11.05	1701.11.05	1.4606¢/kg - 0.020668¢/k g per deg under 100 but at least 0.943854¢/k g	1.4606¢/kg - 0.020668¢/k g per deg under 100 but at least 0.943854¢/k g
1701.11.10	1701.11.10	1.4606¢/ kg - 0.020668¢/k g per deg under 100 but at least 0.943854¢/k g	1.4606¢/kg - 0.020668¢/k g per deg under 100 but at least 0.943854¢/k g
1701.11.20	1701.11.20	1.4606¢/ kg - 0.020668¢/k g per deg under 100 but at least 0.943854¢/k g	1.4606¢/ kg - 0.020668¢/k g per deg under 100 but at least 0.943854¢/k g
1701.11.50	1701.11.50	33.87¢/kg	33.87¢/kg
1701.12.05	1701.12.05	3.6606¢/kg - 0.020668¢/k g per deg under 100 but at least 3.143854¢/k g	3.6606¢/kg - 0.020668¢/k g per deg under 100 but at least 3.143854¢/k g

1999 Tariff Line(s):	Proposed Tariff Line(s):	2004 Col. 1 Duty Rate:	Proposed Duty Rate:
1701.12.10	1701.12.10	3.6606¢/kg - 0.020668¢/kg per deg under 100 but at least 3.143854¢/kg	3.6606¢/kg - 0.020668¢/kg per deg under 100 but at least 3.143854¢/kg
1701.12.50	1701.12.50	35.74¢/kg	35.74¢/kg
1701.91.05	1701.91.05	3.6606¢/kg - 0.020668¢/kg per deg under 100 but at least 3.143854¢/kg	3.6606¢/kg - 0.020668¢/kg per deg under 100 but at least 3.143854¢/kg
1701.91.10	1701.91.10	3.6606¢/kg - 0.020668¢/kg per deg under 100 but at least 3.143854¢/kg	3.6606¢/kg - 0.020668¢/kg per deg under 100 but at least 3.143854¢/kg
1701.91.30	1701.91.30	35.74¢/kg	35.74¢/kg
1701.91.42	1701.91.42	6%	6%
1701.91.44	1701.91.44	6%	6%
1701.91.48	1701.91.48	33.9¢/kg + 5.1%	33.9¢/kg + 5.1%
1701.91.52	1701.91.52	6%	6%
1701.91.54	1701.91.54	6%	6%
1701.91.58	1701.91.58	33.9¢/kg + 5.1%	33.9¢/kg + 5.1%
1701.91.80	1701.91.80	5.1%	5.1%
1701.99.05	1701.99.05	3.6606¢/kg - 0.020668¢/kg per deg under 100 but at least 3.143854¢/kg	3.6606¢/kg - 0.020668¢/kg per deg under 100 but at least 3.143854¢/kg

1999 Tariff Line(s):	Proposed Tariff Line(s):	2004 Col. 1 Duty Rate:	Proposed Duty Rate:
1701.99.10	1701.99.10	3.6606¢/kg - 0.020668¢/kg per deg under 100 but at least 3.143854¢/kg	3.6606¢/kg - 0.020668¢/kg per deg under 100 but at least 3.143854¢/kg
1701.99.50	1701.99.50	35.74¢/kg	35.74¢/kg
1702.11.00	1702.11.00	6.4%	6.4%
1702.19.00	1702.19.00	6.4%	6.4%
1702.20.22	1702.20.22	6%	6%
1702.20.24	1702.20.24	6%	6%
1702.20.28	1702.20.28	16.9¢/kg of total sugars + 5.1%	16.9¢/kg of total sugars + 5.1%
1702.20.40	1702.20.40	Free	Free
1702.30.22	1702.30.22	6%	6%
1702.30.24	1702.30.24	6%	6%
1702.30.28	1702.30.28	16.9¢/kg of total sugars + 5.1%	16.9¢/kg of total sugars + 5.1%
1702.30.40	1702.30.40	2.2¢/kg	2.2¢/kg
1702.40.22	1702.40.22	6%	6%
1702.40.24	1702.40.24	6%	6%
1702.40.28	1702.40.28	33.9¢/kg of total sugars + 5.1%	33.9¢/kg of total sugars + 5.1%
1702.40.40	1702.40.40	5.1%	5.1%
1702.50.00	1702.50.00	9.6%	9.6%
1702.60.22	1702.60.22	6%	6%
1702.60.24	1702.60.24	6%	6%
1702.60.28	1702.60.28	33.9¢/kg of total sugars + 5.1%	33.9¢/kg of total sugars + 5.1%
1702.60.40	1702.60.40	5.1%	5.1%

1999 Tariff Line(s):	Proposed Tariff Line(s):	2004 Col. 1 Duty Rate:	Proposed Duty Rate:
1702.90.05	1702.90.05	3.6606¢/kg of total sugars	3.6606¢/kg of total sugars
1702.90.10	1702.90.10	3.6606¢/kg of total sugars	3.6606¢/kg of total sugars
1702.90.20	1702.90.20	35.74¢/kg	35.74¢/kg
1702.90.35	1702.90.35	0.35¢/liter	0.35¢/liter
1702.90.40	1702.90.40	0.35¢/liter	0.35¢/liter
1702.90.52	1702.90.52	6%	6%
1702.90.54	1702.90.54	6%	6%
1702.90.58	1702.90.58	33.9¢/kg of total sugars + 5.1%	33.9¢/kg of total sugars + 5.1%
1702.90.64	1702.90.64	6%	6%
1702.90.68	1702.90.68	33.9¢/kg + 5.1%	33.9¢/kg + 5.1%
1702.90.90	1702.90.90	5.1%	5.1%
1703.10.30	1703.10.30	0.35¢/liter	0.35¢/liter
1703.10.50	1703.10.50	0.01¢/kg of total sugars	0.01¢/kg of total sugars
1703.90.30	1703.90.30	0.35¢/liter	0.35¢/liter
1703.90.50	1703.90.50	0.01¢/kg of total sugars	0.01¢/kg of total sugars
1704.10.00	1704.10.00	4%	4%
1704.90.10	1704.90.10	4.5%	4.5%
1704.90.25	1704.90.25	Free	Free
1704.90.35	1704.90.35	5.6%	5.6%
1704.90.52	1704.90.52	12.2%	12.2%
1704.90.54	1704.90.54	12.2%	12.2%
1704.90.58	1704.90.58	40¢/kg + 10.4%	40¢/kg + 10.4%
1704.90.64	1704.90.64	12.2%	12.2%
1704.90.68	1704.90.68	40¢/kg + 10.4%	40¢/kg + 10.4%

1999 Tariff Line(s):	Proposed Tariff Line(s):	2004 Col. 1 Duty Rate:	Proposed Duty Rate:
1704.90.74	1704.90.74	12.2%	12.2%
1704.90.78	1704.90.78	40¢/kg + 10.4%	40¢/kg + 10.4%
1704.90.90	1704.90.90	10.1%	10.1%